## AMENDMENT TO THE CLAIMS

**Please amend the claims as follows:**

1. (Currently Amended) A shock absorbing ~~type~~ steering device ~~comprising~~according to claim 4,~~:~~

~~a first column which is cylindrical-shaped;~~

~~a second column which is cylindrical-shaped and is press fitted into an opening at one end of said first column; and~~

wherein said shock absorber is formed by swaged parts formed on a peripheral wall of ~~at least one of~~ said first column ~~and said second column~~ at a plurality of positions having intervals in a circumferential direction of the column, respectively at a plurality of positions having intervals in an axial direction of the column;

wherein said first and second columns are pressed to each other by way of said swaged parts, and

wherein positions of tip ends of said swaged parts in a diametrical direction of the column are different between said swaged parts close to the opening at the end of said first column and said swaged parts remote from the opening, ~~so~~such that a difference in mutual pressing forces of said two columns by way of said swaged parts between the position close to the opening and the position remote from the opening may become small.

2. (Currently Amended) The shock absorbing ~~type~~ steering device according to Claim 1,

wherein regions in which said swaged parts are formed and regions to be pressed by said swaged parts in said first column and said second column are along a cylindrical face having a constant diameter, in a state prior to formation of said swaged parts, and

wherein swaging depths of said swaged parts are made larger at the position close to the opening at the end of said first column than at the position remote from the opening.

3. (Currently Amended) A method of producing a shock absorbing ~~type~~ steering device ~~as claimed in Claim 1~~according to Claim 4, wherein

said second column is press fitted into the opening at the end of said first column, after said swaged parts have been formed.

4. (Currently Amended) A shock absorbing ~~type~~ steering device comprising:

a first column which is cylindrical-shaped;

a second column is cylindrical-shaped and is press fitted into an opening at one end of said first column; and

a shock absorber provided on an inner wall of said first column, said shock absorber including a first shock absorbing section having convex portions arranged on the inner wall with predetermined intervals in a circumferential direction of the column and a second shock absorbing section having convex portions arranged on the inner wall with predetermined intervals in a circumferential direction of the column;

wherein said first shock absorbing section is provided ~~in~~ nearer to the opening of said first column than said second shock absorbing section, and an inside diameter of said first shock absorbing section is different from an inside diameter of said second shock absorbing ~~section.~~section, and

wherein said inside diameter of said first shock absorbing section is smaller than said inside diameter of said second shock absorbing section.

5. (Canceled)

6. (Currently Amended) The shock absorbing ~~type~~ steering device according to Claim 4,

wherein said shock absorber further includes a third shock absorbing section provided in between said first and second shock absorbing sections, said third shock absorbing section having convex portions arranged on the inner wall with predetermined intervals in a circumferential direction of the column, and

wherein an inside diameter of said third shock absorbing section is different from at least one of said inside diameter of said first shock absorber and said inside diameter of said second shock absorber.

7. (Currently Amended) A shock absorbing ~~type~~ steering device comprising:

a first column which is cylindrical-shaped;

a second column which is cylindrical-shaped and is press fitted into an opening at one end of said first column; and

a shock absorber provided on an outer wall of said second column, said shock absorber including a first shock absorbing section having convex portions arranged on the outer wall with predetermined intervals in a circumferential direction of the second column and a second shock absorbing section having convex portions arranged on the outer wall with predetermined intervals in a circumferential direction of the second column;

wherein said first shock absorbing section is provided in nearer to the opening of said first column than said second shock absorbing section, and an external diameter of said first shock absorbing section is different from an external diameter of said second shock absorbing section.

8. (Currently Amended) The shock absorbing ~~type~~ steering device according to Claim 7,

wherein said external diameter of said first shock absorbing section is larger than said external diameter of said second shock absorbing section.

9. (Currently Amended) The shock absorbing ~~type~~ steering device according to Claim 7,

wherein said shock absorber further includes a third shock absorbing section provided in between said first and second shock absorbing sections, said third shock absorbing section having convex portions arranged on the outer wall with predetermined intervals in a circumferential direction of the column, and

wherein an external diameter of said third shock absorbing section is different from at least one of said external diameter of said first shock absorbing section and said external diameter of said second shock absorbing section.

10. (Currently Amended) A method of producing a shock absorbing ~~type~~ steering device ~~as claimed in~~ according to Claim 2, wherein said second column is press fitted into the opening at the end of said first column, after said swaged parts have been formed.

11. (New) A method of producing a shock absorbing type steering device according to claim 7, wherein said second column is press fitted into the opening at the end of said first column, after said swaged parts have been formed.